

HOUSE BILL 2045  
By Stanley

AN ACT to amend Tennessee Code Annotated, Title 3; Title 4; Title 5; Title 6; Title 7; Title 8; Title 9; Title 12; Title 16; Title 30; Title 36; Title 39; Title 40; Title 45; Title 47; Title 48; Title 49; Title 54; Title 55; Title 56; Title 57; Title 61; Title 62; Title 67; Title 68; Title 69; Title 70, Title 71 and Chapter 357 of the Public Acts of 2003, as amended by Chapter 959 of the Public Acts of 2004, and Chapter 959 of the Public Acts of 2004, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Section 82 of Chapter 357 of the Public Acts of 2003, as amended by Section 68 of the Chapter 959 of the Public Acts of 2004, is amended by deleting the date “at 12:01 a.m. July 1, 2005” and by substituting instead the following:

upon Congress granting states specific authority to collect sales and use tax on remote sales as defined in Section 20(e) of Chapter 959 of the Public Acts of 2004.

SECTION 2. Section 70 of Chapter 959 of the Public Acts of 2004, is amended by deleting the date “at 12:02 a.m. on July 1, 2005” and by substituting instead the following:

upon Congress granting states specific authority to collect sales and use tax on remote sales as defined in Section 20(e) of Chapter 959 of the Public Acts of 2004.

SECTION 3. Section 81 of Chapter 357 of the Public Acts of 2003, is amended by deleting the date “on January 1, 2006,” and by substituting instead the following:

upon Congress granting states specific authority to collect sales and use tax on remote sales as defined in Section 20(e) of Chapter 959 of the Public Acts of 2004.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.